REMARKS

The interview with examiners Noah Hawk and Peter Brown on December 6, 2006 is acknowledged with appreciation. The examiner's summary of the interview is accurate.

Claims 13-16 and 27-28 were objected to as dependent on rejected claims and indicated as allowable if amended to be in independent form. Claims 13, 15, 16 and 27 have been amended to be independent. Claim 14 depends from claim 13 and claim 28 depends from claim 27. It is, respectfully, submitted that claims 13-16 and 27-28 are in allowable form.

Claims 1 and 17 have been amended to clarify the recitation of side wall extending rearwardly and along substantially the entire length of the headrest/back plate.

Claims 1-4, 6-12, 17-21 and 26 are rejected under 35 U.S.C. 102(e) as anticipated by Kain (U.S. Publication No. 2004/0124676). In Kain there is no side wall (portions) extending rearwardly and along substantially the entire length as recited in claims 1 and 17. The side walls 72,74 are shown in, for example, Fig. 4 and extend rearwardly from back plate 66. As seen also in, for example, Fig. 4 the side walls 72,74 extend substantially the length of the headrest backplate 66. In Kain there is no side wall extending rearwardly and extending substantially along the length as recited in applicant's claims 1 and 17. Reconsideration of the rejection of claims 1-4, 6-12, 17-21 and 26 is requested.

In view of the above, it is submitted that all of the elected claims (Nos. 1-4, 6-21 and 26-28) are in condition for allowance and such action is, respectfully, requested.

If there is any issue remaining to be resolved, the examiner is invited to telephone the undersigned so that resolution can be promptly effected.

It is requested that, if necessary to effect a timely response, this paper be considered as a Petition for an Extension of Time sufficient to effect a timely response with the fee for such extensions and shortages in other fees, being charged, or any overpayment in fees being credited, to the Account of Barnes & Thornburg, Deposit Account No. 10-0435 (20341-73173).

Respectfully submitted.

BARNES & THORNBURG LLP

Richard B. Lazarus Reg. No. 48,215

Tel. No. (202) 371-6348